

INCOME TAX APPELLATE TRIBUNAL
[DELHI BENCH "A": NEW DELHI]

BEFORE SHRI AMIT SHUKLA, JUDICIAL MEMBER
AND
SHRI PRASHANT MAHARISHI, ACCOUNTANT MEMBER

ITA Nos. 1948, 1949, 1950 & 1951/Del/2017
(Assessment Years: 2011-12, 2012-13, 2013-14 & 2014-15)

ACIT, Central Circle-1, New Delhi. (Appellant)	Vs.	M/s. Amrapali Silicon Pvt. Ltd., R/o. 307, 3 rd Floor, Nipun Tower, Community Centre, Karkardooma, Delhi – 110 092. PAN: AAICA2629L
		(Respondents)

ITA No. 3320/Del/2017
(Assessment Year: 2013-14)

ACIT, Central Circle-1, New Delhi.	Vs.	M/s. Amrapali Dream Valley Pvt. Ltd., R/o. 307, 3 rd Floor, Nipun Tower, Community Centre, Karkardooma, Delhi – 110 092. PAN: AAICA9375K
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ITA Nos. 3322 & 3324/Del/2017
(Assessment Years: 2010-11 & 2014-15)

ACIT, Central Circle-1, New Delhi.	Vs.	M/s. Amrapali Eden Park Developers Pvt. Ltd., R/o. 307, 3 rd Floor, Nipun Tower, Community Centre, Karkardooma, Delhi – 110 092. PAN: AAHCA6217B
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ITA No. 4322/Del/2017
(Assessment Year: 2013-14)

ACIT, Central Circle-1, New Delhi.	Vs.	M/s. Amrapali Centurian Park Pvt. Ltd., R/o. 307, 3 rd Floor, Nipun Tower, Community Centre, Karkardooma, Delhi – 110 092. PAN: AAICA8350N
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ITA Nos. 4323, 4324, 4325 & 4326/Del/2017
(Assessment Years: 2011-12, 2012-13, 2013-14 & 2014-15)

ACIT, Central Circle-1, New Delhi.	Vs.	M/s. Amrapali Princely Estate Pvt. Ltd., R/o. 307, 3 rd Floor, Nipun Tower, Community Centre, Karkardooma, Delhi – 110 092. PAN: AAICA2631A
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ITA Nos. 4327, 4329, 4364 & 4367/Del/2017
(Assessment Years: 2011-12, 2013-14, 2011-12 & 2014-15)

ACIT, Central Circle-1, New Delhi.	Vs.	M/s. Amrapali Leisure Valley Developers Pvt. Ltd., R/o. 307, 3 rd Floor, Nipun Tower, Community Centre, Karkardooma, Delhi – 110 092. PAN: AAICA5576A
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ITA No. 4330/Del/2017
(Assessment Year: 2011-12)

ACIT, Central Circle-1, New Delhi.	Vs.	M/s. Amrapali Smart City Developers Pvt. Ltd., R/o. 307, 3 rd Floor, Nipun Tower, Community Centre, Karkardooma, Delhi – 110 092. PAN: AAICA5988Q
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ITA Nos. 4371 & 4372/Del/2017
(Assessment Years: 2013-14 & 2014-15)

ACIT, Central Circle-1, New Delhi.	Vs.	M/s. Amrapali Zodiac Developers Pvt. Ltd., R/o. 307, 3 rd Floor, Nipun Tower, Community Centre, Karkardooma, Delhi – 110 092. PAN: AAHCA1193M
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ITA No. 4857/Del/2017
(Assessment Year: 2014-15)

ACIT, Central Circle-1, New Delhi.	Vs.	M/s. Amrapali Media Vision Pvt. Ltd., R/o. 307, 3 rd Floor, Nipun Tower, Community Centre, Karkardooma, Delhi – 110 092. PAN: AAHCA8651P
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(Appellant)		(Respondents)
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Assessee by :	N O N E;
Revenue by:	Shri Sat Pal Gulati [CIT] – DR;
Date of Hearing	17/03/2021
Date of pronouncement	17/03/2021

ORDER

PER BENCH :

1. These are the bunch of 20 appeals filed by the ld. Assessing Officer against the order of the ld. Commissioner of Income Tax (Appeals) in the case of Amrapali Group.
2. At the time of hearing none appeared on behalf of the assessee.
3. The ld. [CIT] – DR submitted that these are the 20 appeals related to Amrapali Group, which has gone into insolvency proceedings under Insolvency & Bankruptcy Code, 2016.
4. On careful consideration and in view of the fact that Amrapali Group is undergoing insolvency proceedings under Insolvency & Bankruptcy Code, 2016. Further in the lead company Amrapali Silicon Pvt. Ltd., the interim resolution professional has already been appointed. Therefore, according to Section 14 of the Insolvency & Bankruptcy Code, 2016, no proceedings can continue against the corporate debtor i.e. assessee. These are all the appeals filed by the ld AO in respective cases. In view of this, all these 20 appeals filed by the ld. Assessing Officer are dismissed. However, ld. AO is at liberty to make an application for re-institution of these appeals after the resolution process ends under IBC 2016.
5. In view of this, we dismiss all the 20 appeals captioned above with above direction.

Order pronounced in the open court on 17.03.2021.

Sd/-
(AMIT SHUKLA)
JUDICIAL MEMBER

Sd/-
(PRASHANT MAHARISHI)
ACCOUNTANT MEMBER

Dated : 17.03.2021.

MEHTA

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1. Appellant;
2. Respondents;
3. CIT;
4. CIT (Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR
ITAT, New Delhi

Date of dictation	17.03.2021
Date on which the typed draft is placed before the dictating member	17.03.2021
Date on which the typed draft is placed before the other member	17.03.2021
Date on which the approved draft comes to the Sr. PS/ PS	17.03.2021
Date on which the fair order is placed before the dictating member for pronouncement	17.03.2021
Date on which the fair order comes back to the Sr. PS/ PS	17.03.2021
Date on which the final order is uploaded on the website of ITAT	17.03.2021
date on which the file goes to the Bench Clerk	17.03.2021
Date on which the file goes to the Head Clerk	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the order	

